

2015

NOTICE OF BUDGET HEARING

The governing body of
City of Morrill
will meet on August 18, 2014 at 7:00 P.M. at City Hall for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2015 Expenditures and Amount of Current Year Estimate for 2014 Ad Valorem Tax establish the maximum limits of the 2015 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2013		Current Year Estimate for 2014		Proposed Budget for 2015		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	Estimate Tax Rate*
General	66,830	11.693	75,000	13.224	95,000	19,493	14.040
Employee Benefits	18,098	7.946	20,000	6.049	22,000	7,626	5.493
Special Highway	6,314		7,000		25,000		
Water Utility	56,204		59,000		80,000		
Morrill Fire Department	18,691		19,000		22,000		
Electric Utility	192,215		200,000		235,000		
Sewer	24,953		26,000		40,000		
Trash	10,825		12,000		14,000		
Totals	394,130	19.639	418,000	19.273	533,000	27,119	19.533
Less: Transfers	0		0		0		
Net Expenditure	394,130		418,000		533,000		
Total Tax Levied	22,985		27,025		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,170,395		1,402,216		1,388,346		

Outstanding Indebtedness,

January 1,	2012	2013	2014
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills

Linda Hill

City Official Title: City Clerk

2015

CERTIFICATE

To the Clerk of Brown, State of Kansas

We, the undersigned, officers of

City of Morrill

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2015; and
(3) the Amount(s) of 2014 Ad Valorem Tax are within statutory limitations.

			2015 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	County Clerk's Use Only
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Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund	K.S.A.				
General	12-101a	7	95,000	19,493	
Debt Service	10-113				
	12-1220				
Employee Benefits			22,000	7,626	
Special Highway			25,000		
Water Utility			80,000		
Trash			14,000		
Sewer			40,000		
Morrill Fire Department			22,000		
Electric Utility			235,000		
Totals		xxxxxx	533,000	27,119	
Is an Ordinance required to be passed, published, and attached to the budget?				No	County Clerk's Use Only
Budget Summary		0			
Neighborhood Revitalization					Nov 1, 2014 Total Assessed Valuation

Assisted by:

Julie D. Bauman, CPA, P.C.

Address:

2020 Harlan Street

Falls City, NE 68355

Email:

julie@juliebaumanpcpa.com

Date Attested: _____, 2014

County Clerk

Governing Body

City of Morrill

2015

Computation to Determine Limit for 2015

		Amount of Levy
1. Total Tax Levy Amount in 2014 Budget	+ \$	27,025
2. Debt Service Levy in 2014 Budget	- \$	0
3. Tax Levy Excluding Debt Service	\$	<u>27,025</u>
2014 Valuation Information for Valuation Adjustments:		
4. New Improvements for 2014 :	+ <u>1,063</u>	
5. Increase in Personal Property for 2014 :		
5a. Personal Property 2014	+ <u>34,300</u>	
5b. Personal Property 2013	- <u>61,699</u>	
5c. Increase in Personal Property (5a minus 5b)	+ <u>0</u>	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2014 :		
6a. Real Estate	+ <u>0</u>	
6b. State Assessed	+ <u>0</u>	
6c. New Improvements	- <u>0</u>	
6d. Total Adjustment (Sum of 6a, 6b, and 6c)	+ <u>0</u>	
7. Valuation of Property that has Changed in Use during 2014 :	+ <u>5,526</u>	
8. Total Valuation Adjustment (Sum of 4, 5c, 6d & 7)	<u>6,589</u>	
9. Total Estimated Valuation July 1, 2014	<u>1,388,346</u>	
10. Total Valuation less Valuation Adjustment (9 minus 8)	<u>1,381,757</u>	
11. Factor for Increase (8 divided by 10)	<u>0.00477</u>	
12. Amount of Increase (11 times 3)	+ \$ <u>129</u>	
13. ###	\$ <u>27,154</u>	
14. Debt Service Levy in this 2015 Budget	<u>0</u>	
15. Maximum levy, including debt service, without an Ordinance (13 plus 14)	<u>27,154</u>	

If the 2015 budget includes tax levies exceeding the total on line 15, you must adopt an ordinance to exceed this limit, publish the ordinance, and attach a copy of the published ordinance to this budget.

City of Morrill

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Allocation of Motor (MVT), Recreational (RVT), 16/20M Vehicle Tax

Budgeted Funds for 2014	Budget Tax Levy Amount for 2013	Allocation for Proposed Year 2015		
		MVT	RVT	16/20M Veh
General	18,543	3,261	92	152
Employee Benefits	8,482	1,492	42	103
TOTAL	27,025	4,753	134	255

County Treas Motor Vehicle Estimate 4,753

County Treasurers Recreational Vehicle Estimate 134

County Treasurers 16/20M Vehicle Estimate 255

Motor Vehicle Factor 0.17587

Recreational Vehicle Factor 0.00496

16/20 Vehicle Factor 0.00944

1170395

Adopted Budget

[illegible]

City of Morrill

2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Employee Benefits			
Unencumbered Cash Balance Jan 1	5,385	5,562	4,494
Receipts:			
Ad Valorem Tax	8,593	8,482	xxxxxxxxxxxxxxxxxx
Delinquent Tax	33	50	50
Motor Vehicle Tax	1,619	2,000	1,800
Recreational Vehicle Tax			40
16/20M Vehicle Tax	(185)		90
Employee Contributions	7,718	7,900	7900
Redemption Distribution	497	500	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	18,275	18,932	9,880
Resources Available:	23,660	24,494	14,374
Expenditures:			
Social Security	10,480	11,000	11,000
Retirement	7,551	9,000	10,000
Unemployment	67	0	500
Neighborhood Revitalization Rebate			
Miscellaneous			500
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	18,098	20,000	22,000
Unencumbered Cash Balance Dec 31	5,562	4,494	xxxxxxxxxxxxxxxxxx
2013/2014 Budget Authority Amount:	20,000	23,950	xxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	22,000
		Tax Required	7,626
Delinquent Comp Rate:	0.0%		0
Amount of 2014 Ad Valorem Tax			7,626

Adopted Budget

0	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2013/2014 Budget Authority Amount:	0	0	xxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:	0.0%		0
Amount of 2014 Ad Valorem Tax			0

City of Morrill

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	6,199	5,654	5,354
Receipts:			
State of Kansas Gas Tax		0	0
County Transfers Gas		0	0
Highway Tax	5,769	6,000	6,000
Transfers			15,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	5,769	6,000	21,000
Resources Available:	11,968	11,654	26,354
Expenditures:			
Street Repair and Maint	6,314	6,300	25,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	6,314	6,300	25,000
Unencumbered Cash Balance Dec 31	5,654	5,354	1,354
2013/2014 Budget Authority Amount:	10,000	10,000	

Adopted Budget Water Utility	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	23,526	25,696	24,446
Receipts:			
Water Sales	56,461	60,000	62,000
Reconnect Fees	380	400	400
Water Protection Fees	167	200	500
Interest on Idle Funds			
Miscellaneous	1,366	150	150
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	58,374	60,750	63,050
Resources Available:	81,900	86,446	87,496
Expenditures:			
Water Purchased	20,772	26,000	28,000
Personal Services	11,695	12,000	10,000
Contractual Services	6,651	7,000	8,000
Commodities	13,085	14,000	15,000
Transfer to Capital Outlay	2,500	3,000	8,000
Water Tower			11,000
Miscellaneous	1,501		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	56,204	62,000	80,000
Unencumbered Cash Balance Dec 31	25,696	24,446	7,496
2013/2014 Budget Authority Amount:	60,000	81,000	

City of Morrill

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Morrill Fire Department	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	39,730	47,673	56,573
Receipts:			
City Support	20,332	22,000	22,000
Support Other Municipalities	6,302	8,000	5,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	26,634	30,000	27,000
Resources Available:	66,364	77,673	83,573
Expenditures:			
Vehicle Expense	1,282	4,000	4,000
Mileage	1,278	1,500	2,000
Utilities	3,005	3,500	5,000
Equipment Maintenance	6,231	6,500	5,000
Building Maintenance	557	600	1,000
Supplies	4,920	5,000	5,000
Miscellaneous	1,418		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	18,691	21,100	22,000
Unencumbered Cash Balance Dec 31	47,673	56,573	61,573
2013/2014 Budget Authority Amount:	20,000	27,500	

Adopted Budget Electric Utility	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	54,945	89,729	116,929
Receipts:			
Sales & Sales Tax	221,982	222,000	223,000
Reconnect Fees	380	400	500
Material Sales	3,870	5,000	5,000
Transfers			
Interest on Idle Funds			
Miscellaneous	767	800	1,000
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	226,999	228,200	229,500
Resources Available:	281,944	317,929	346,429
Expenditures:			
Electrical Energy Purchased	104,430	105,000	110,000
Personal Services	28,844	30,000	30,000
Contractual Services	1,081	2,000	3,000
Commodities	19,713	20,000	22,000
Insurance	19,167	20,000	22,000
Sales Tax	14,367	16,000	17,000
Capital Outlay - Construction of Lines	2,113	5,000	28,000
Transfer to Capital Outlay	2,500	3,000	3,000
Transfer from Capital Outlay			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	192,215	201,000	235,000
Unencumbered Cash Balance Dec 31	89,729	116,929	111,429
2013/2014 Budget Authority Amount:	220,000	236,000	

City of Morrill

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer Utility	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	77,809	72,706	65,706
Receipts:			
Services	19,850	20,000	21,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	19,850	20,000	21,000
Resources Available:	97,659	92,706	86,706
Expenditures:			
Salaries & Wages			
Employee Benefits			
Personal Services	11,688	13,000	13,000
Contractual Services	9,906	10,000	20,000
Commodities	859	1,000	500
Transfer to Capital Outlay	2,500	3,000	4,500
Capital Outlay			2,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	24,953	27,000	40,000
Unencumbered Cash Balance Dec 31	72,706	65,706	46,706
2013/2014 Budget Authority Amount:	36,000	58,000	

Adopted Budget Trash	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	7,546	7,752	7,952
Receipts:			
Sales	11,031	11,150	14,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	11,031	11,150	14,000
Resources Available:	18,577	18,902	21,952
Expenditures:			
Contractual Services	10,825	10,950	14,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	10,825	10,950	14,000
Unencumbered Cash Balance Dec 31	7,752	7,952	7,952
2013/2014 Budget Authority Amount:	12,000	14,000	

2015 Neighborhood Revitalization Rebate

Budgeted Funds for 2015	2014 Ad Valorem before Rebate**	2014 Mil Rate before Rebate	Estimate 2015 NR Rebate
General			
TOTAL	0	0.000	0

2014 July 1 Valuation: 1,388,346Valuation Factor: 1,388.346Neighborhood Revitalization Subj to Rebate: 161,173Neighborhood Revitalization factor: 161.173

**This information comes from the 2015 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.